



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

October 23, 2018

Cheryl Schmandt
Michigan Milk Producers Association
41310 Bridge Street
Novi, MI 48375

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-5105, to Michigan Milk Producers Association located at 125 Depot Street, in the Township of Constantine, St. Joseph County. This certificate was issued at the October 22, 2018 meeting of the Commission and the additional amount approved for exemption is **\$3,920,197.00**, for a total exemption of **\$4,785,748.00**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$4,785,748.00**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Kevin Scott Harris, Assessor, Township of Constantine
Clerk, Township of Constantine



Water Pollution Control Amended Certificate

Certificate No. 2-5105

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Michigan Milk Producers Association**, as described in the approved application, located at **125 Depot Street, Township of Constantine**, County of **St. Joseph**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **125 Depot Street**. The total cost of the facility entitled to exemption is **\$4,785,748.00**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

This certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water;

Certificate Effective Date: November 29, 2006.

This amended Pollution Control certificate is issued on **October 22, 2018** and supersedes all certificates previously issued.



A handwritten signature in black ink, appearing to read "D.B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

A TRUE COPY
ATTEST:

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

October 23, 2018

Greg Koster
Koster Dairy, LLC
1871 S 7 Mile Road
Falmouth, MI 49632

Dear Sir/Madam:

Pursuant to the requirements of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission (Commission) has issued an amended water pollution tax exemption certificate, numbered 2-6281, to Koster Dairy, LLC located at 1871 S 7 Mile Road, in the Township of Aetna, Missaukee County. This certificate was issued at the October 22, 2018 meeting of the Commission and the additional amount approved for exemption is **\$214,297.00**, for a total exemption of **\$214,297.00**.

As required by Section 3702(2) of the Act, the exemption amount must annually be reduced by the gross annual commercial or productive value derived from any materials captured by the exempted facility. The current year's gross annual commercial or productive value recovered by this facility, as reported by your application, is **\$0**. Therefore, the net exemption for the current year for this facility is **\$214,297.00**. As this gross annual commercial or productive value may change yearly, the value must be reported to the assessor on an annual basis to correctly reduce the exemption.

The applicant and local assessor have 60 days from the date of this letter to appeal the decision to the Circuit Court. If the application costs were based on estimated figures, the applicant must file final costs figures with our office within 90 days after completion of the project. If you have any questions, please contact the Property Services Division at (517) 373-0675.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather S. Frick".

Heather S. Frick, Executive Director
State Tax Commission

Enclosure
By Certified Mail
cc: Jason D. Patterson, Assessor, Township of Aetna
Clerk, Township of Aetna



Water Pollution Control Amended Certificate

Certificate No. **2-6281**

Pursuant to the provisions of Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby finds that the facility, owned or leased by **Koster Dairy, LLC**, as described in the approved application, located at **1871 S 7 Mile Road, Township of Aetna, County of Missaukee**, Michigan, is designed and operated primarily for the control, capture, and removal of industrial waste from the water, complies with Section 3703 and with other provisions of the act.

Therefore, as provided by Public Act 451 of 1994, Part 37, as amended, the State Tax Commission hereby certifies the **pollution control facility** property, as described in the approved application, located at **1871 S 7 Mile Road**. The total cost of the facility entitled to exemption is **\$214,297.00**.

This certificate provides the authority for the assessor to exempt the pollution control facility for which this pollution control exemption certificate is in effect from ad valorem taxation. The tangible personal property is also exempt from sales taxes imposed under Public Act 67 of 1933, as provided by MCL 205.51 to 205.78 and use taxes imposed under Public Act 94 of 1937, provided by MCL 205.91 to 205.111.

This certificate, unless revoked as provided by Public Act 451 of 1994, as amended, shall remain in force as long as the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water;

Certificate Effective Date: October 13, 2014.

This amended Pollution Control certificate is issued on **October 22, 2018** and supersedes all certificates previously issued.



A handwritten signature in black ink, appearing to read "D.B. Roberts".

Douglas B. Roberts, Chairperson
State Tax Commission

**A TRUE COPY
ATTEST:**

A handwritten signature in black ink, appearing to read "Emily Leik".

Emily Leik
Michigan Department of Treasury